

minimum of 10 percent of materials and fabrication, whichever was greater; (2) actual profit or the statutory minimum of 8 percent of materials, fabrication costs and general expenses, whichever was greater; and (3) packing costs for merchandise exported to the United States. Where appropriate, we made adjustments to CV in accordance with 19 C.F.R. 353.56 for differences in circumstances of sale. For comparisons to purchase price sales, we deducted home market direct selling expenses and added U.S. direct selling expenses. For comparisons to ESP sales, we deducted home market direct selling expenses. We also made adjustments, where applicable, for home market indirect selling expenses to offset U.S. commissions in purchase price and ESP calculations. For comparisons involving ESP transactions, we made further deductions for CV for indirect selling expenses in the home market, capped by the indirect selling expenses incurred on ESP sales in accordance with 19 C.F.R. 353.56(b)(2).

Preliminary Results of Reviews

As a result of our reviews, we preliminarily determine the weighted-average dumping margins (in percent) for the period May 1, 1993, through April 30, 1994 to be:

Company	BBs	CRBs
FAG	2.23	0.00
Meter	3.75	(¹)
SKF	3.26	(²)

¹ No review requested.

² Order partially revoked with respect to this company.

Parties to this proceeding may request disclosure within 5 days of the date of publication of this notice. Any interested party may request a hearing within 10 days of the date of publication of this notice. A general issues hearing, if requested, and any hearings regarding issues related solely to specific countries, if requested, will be held in accordance with the following schedule and at the indicated locations in the main Commerce building:

	Date	Time	Room No.
General issues.	Jan. 22, 1996.	10 a.m .	1412
Italy	Jan. 22, 1996.	2 p.m ...	1412

Issues raised in hearings will be limited to those raised in the respective briefs or written comments, and rebuttal briefs or rebuttals to written comments. Briefs or written comments from interested parties, and rebuttal briefs or

rebuttals to written comments, limited to the issues raised in the respective case briefs and comments, may be submitted not later than the dates shown below for general issues and the respective country-specific cases. The Department will subsequently publish the final results of these administrative reviews, including the results of its analysis of issues raised in any such written comments or hearings.

Case	Briefs/com-ments due	Rebuttals due
General is-sues.	Jan. 8, 1996	Jan. 16, 1996
Italy	Jan. 8, 1996	Jan. 16, 1996

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Because sampling prevents calculation of duties on an entry-by-entry basis, we will calculate an importer-specific *ad valorem* duty assessment rate for each class or kind of merchandise based on the ratio of the total value of antidumping duties calculated for the examined sales made during the POR to the total customs value of the sales used to calculate those duties. This rate will be assessed uniformly on all entries of that particular importer made during the POR. (This is equivalent to dividing the total value of antidumping duties, which are calculated by taking the difference between statutory FMV and statutory USP, by the total statutory USP value of the sales compared, and adjusting the result by the average difference between USP and customs value for all merchandise examined during the POR.)

In some cases such as purchase price situations, the respondent does not know the entered value of the merchandise. Then, we will either calculate an approximate entered value or we will calculate an average per-unit dollar amount of antidumping duty based on all sales examined during the POR. See AFBs I at 31694. The Department will issue appropriate appraisal instructions directly to the Customs Service upon completion of these reviews.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of these administrative reviews, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rates for the reviewed companies will be those rates established in the final results of

these reviews (except that no deposit will be required for firms with zero or *de minimis* margins; i.e., margins less than 0.5 percent); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be the "all others" rate made effective by the final results of the 1991-92 administrative reviews of these orders (see Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order, 58 FR 39729 (July 26, 1993)). As noted in those previous final results, these rates are the "all others" rates from the relevant LTFV investigations. These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative reviews.

This notice also serves as a preliminary reminder to importers of their responsibility under 19 C.F.R. 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

These administrative reviews and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 C.F.R. 353.22(c)(5).

Dated: November 30, 1995.

Paul L. Joffe,

Deputy Assistant Secretary for Import Administration.

[FR Doc. 95-29888 Filed 12-6-95; 8:45 am]

BILLING CODE 3510-DS-P

[A-427-801, A-428-801, A-588-804, A-559-801, A-401-801, A-549-801, A-412-801]

Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom; Preliminary Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Notice of Intent to Revoke Order

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of preliminary results of antidumping duty administrative reviews, partial termination of administrative reviews, and notice of intent to revoke order.

SUMMARY: In response to requests from interested parties, the Department of Commerce (the Department) is conducting administrative reviews of the antidumping duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof from France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom. The classes or kinds of merchandise covered by these orders are ball bearings, cylindrical roller bearings, and spherical plain bearings. The reviews cover 64 manufacturers/exporters. The period of review (the POR) is May 1, 1993, through April 30, 1994. Although we initiated reviews for four other manufacturers/exporters, we are terminating the reviews because the requests for these reviews were withdrawn in a timely manner. We intend to terminate the reviews for five other exporters because the Department has preliminarily determined that these exporters are not an appropriate subject of review, as discussed below. We also intend to revoke the order with respect to ball bearings from Thailand based on our preliminary determination that the only known producer of ball bearings, NMB/Pelmec, has had a three-year period of no sales at less than foreign market value (FMV).

Finally, we have preliminarily determined that sales have been made below FMV by various companies subject to these reviews. If these preliminary results are adopted in our final results of the administrative review, we will instruct U.S. Customs to assess antidumping duties equal to the difference between the United States price (USP) and the FMV. We invite interested parties to comment on these preliminary results.

EFFECTIVE DATE: December 7, 1995.

FOR FURTHER INFORMATION CONTACT: The appropriate case analyst, for the various respondent firms listed below, at the Office of Antidumping Compliance, International Trade Administration, U.S. Department of Commerce, Washington, D.C. 20230; telephone: (202) 482-4733.

France

Andrea Chu (AVIAC, SNFA, SNR), Davina Hashmi (INA), Hermes Pinilla (Technofan), Matthew Rosenbaum (Franke & Heydrich, Hoesch Rothe Erde, Rollix Defontaine, SKF), or Michael Rill.

Germany

Kris Campbell (Cross-Trade, Delta, EXTA Aussenhandel), Chip Hayes (NTN Kugellagerfabrik), Andrea Chu (SNR), Davina Hashmi (INA), Hermes Pinilla (Hepa Walzlager, Schaumloffel), Matthew Rosenbaum (Fichtel & Sachs, Franke & Heydrich, Hoesch Rothe Erde, Rollix Defontaine, SKF), Thomas Schauer (FAG), Michael Rill, or Richard Rimlinger.

Japan

J. David Dirstine (Koyo, NSK, ITOCHU, Godo Kogyo, Santest Co.), Joseph Fargo (Naniwa Kogyo, Nankai Seiko, TOK Bearing Co.), Chip Hayes (Mitsubishi, Nachi, NTN), Lyn Johnson (Takeshita, Marubeni, I&OC, Kongo Colmet, Sanken Trading, Taikoyo Sangyo), Michael Panfeld (IKS, Nissho-Iwai, NPBS, Origin Electric), Michael Rausher (Mihasi, Inc., Sanko Co., Tomen), Mark Ross (Asahi Seiko, Minamiguchi, Nichimen, Nichinan Sangyo, Nihon K.J., Shima Trading, Sumitomo, Toei Buhin), Thomas Schauer (Matsuo Bearing Co., Nippon Thompson Co., Phoenix International, THK Co., Tsubakimoto PP), or Richard Rimlinger.

Singapore

Michael Rausher (NMB/Pelmec) or Richard Rimlinger.

Sweden

Matthew Rosenbaum (SKF) or Michael Rill.

Thailand

Michael Rausher (NMB/Pelmec) or Richard Rimlinger.

United Kingdom

Hermes Pinilla (Barden/FAG, Normalair-Garrett, NSK/RHP), or Michael Rill.

SUPPLEMENTARY INFORMATION:

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute and to the

Department's regulations are references to the provisions as they existed on December 31, 1994.

Background

On May 15, 1989, the Department published in the Federal Register (54 FR 20909) the antidumping duty orders on ball bearings (BBs), cylindrical roller bearings (CRBs), and spherical plain bearings (SPBs) and parts thereof from France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom. Specifically, these orders cover BBs, CRBs, and SPBs from France, Germany, and Japan; BBs and CRBs from Sweden and the U.K.; and BBs from Singapore and Thailand. On June 22, 1994, and July 15, 1994, in accordance with 19 C.F.R. 353.22(c), we initiated administrative reviews of those orders for the period May 1, 1993, through April 30, 1994 (59 FR 32180 and 59 FR 36160). The Department is now conducting these administrative reviews in accordance with section 751 of the Tariff Act of 1930, as amended (the Tariff Act).

Scope of Reviews

The products covered by these reviews are antifriction bearings (other than tapered roller bearings) and parts thereof (AFBs), and constitute the following classes or kinds of merchandise:

1. *Ball Bearings and Parts Thereof:* These products include all antifriction bearings that employ balls as the rolling element. Imports of these products are classified under the following categories: antifriction balls, ball bearings with integral shafts, ball bearings (including radial ball bearings) and parts thereof, and housed or mounted ball bearing units and parts thereof.

Imports of these products are classified under the following Harmonized Tariff Schedules (HTS) subheadings: 3926.90.45, 4016.93.00, 4016.93.10, 4016.93.50, 6909.19.5010, 8431.20.00, 8431.39.0010, 8482.10.10, 8482.10.50, 8482.80.00, 8482.91.00, 8482.99.05, 8482.99.10, 8482.99.35, 8482.99.6590, 8482.99.70, 8483.20.40, 8483.20.80, 8483.50.8040, 8483.50.90, 8483.90.20, 8483.90.30, 8483.90.70, 8708.50.50, 8708.60.50, 8708.60.80, 8708.70.6060, 8708.70.8050, 8708.93.30, 8708.93.5000, 8708.93.6000, 8708.93.75, 8708.99.06, 8708.99.31, 8708.99.4960, 8708.99.50, 8708.99.5800, 8708.99.8080, 8803.10.00, 8803.20.00, 8803.30.00, 8803.90.30, 8803.90.90.

2. *Cylindrical Roller Bearings and Parts Thereof:* These products include all AFBs that employ cylindrical rollers as the rolling element. Imports of these

products are classified under the following categories: antifriction rollers, all cylindrical roller bearings (including split cylindrical roller bearings) and parts thereof, and housed or mounted cylindrical roller bearing units and parts thereof.

Imports of these products are classified under the following HTS subheadings: 3926.90.45, 4016.93.00, 4016.93.10, 4016.93.50, 6909.19.5010, 8431.20.00, 8431.39.0010, 8482.40.00, 8482.50.00, 8482.80.00, 8482.91.00, 8482.99.25, 8482.99.35, 8482.99.6530, 8482.99.6560, 8482.99.6590, 8482.99.70, 8483.20.40, 8483.20.80, 8483.50.8040, 8483.90.20, 8483.90.30, 8483.90.70, 8708.50.50, 8708.60.50, 8708.93.5000, 8708.99.4000, 8708.99.4960, 8708.99.50, 8708.99.8080, 8803.10.00, 8803.20.00, 8803.30.00, 8803.90.30, 8803.90.90.

3. Spherical Plain Bearings and Parts Thereof: These products include all spherical plain bearings that employ a spherically shaped sliding element.

Imports of these products are classified under the following HTS subheadings: 3926.90.45, 4016.93.00, 4016.93.10, 4016.93.50, 6909.50.10, 8483.30.80, 8483.90.30, 8485.90.00, 8708.93.5000, 8708.99.50, 8803.10.00, 8803.20.00, 8803.30.00, 8803.90.30, 8803.90.90.

The size or precision grade of a bearing does not influence whether the bearing is covered by the order. For a further discussion of the scope of the orders being reviewed, including recent scope determinations, see Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from France, et al.; Final Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Revocation in Part of Antidumping Duty Orders, 60 FR 10900 (February 28, 1995). The HTS item numbers are provided for convenience and Customs purposes. The written descriptions remain dispositive.

These reviews cover the following firms and classes or kinds of merchandise:

Name of firm	Class or kind
FRANCE	
AVIAC	All.
Franke & Heydrich KG	BBs.
Hoesch Rothe Erde AG	BBs.
INA Roulements S.A.	All.
Rollix Defontaine, S.A.	BBs.
SKF (including all relevant affiliates).	All.
SNFA	BBs, CRBs.
Societe Nouvelle Roulements (SNR).	BBs, CRBs.

Name of firm	Class or kind
TECNOFAN	All.
GERMANY	
Cross-Trade GmbH	All.
Delta Export GmbH	All.
EXTA Aussenhandel GmbH .	All.
FAG Kugelfischer Georg Schaefer KGaA (FAG).	All.
Fichtel & Sachs AG	BBs.
Franke & Heydrich KG	BBs.
Hepa Walzlager GmbH	All.
Hoesch Rothe Erde AG	BBs.
INA Walzlager Schaeffler KG (INA).	All.
NTN Kugellagerfabrik (Deutschland) GmbH (NTN).	BBs.
Rollix & Defontaine, S.A.	BBs.
Schaumloeffel Technia GmbH	All.
SKF GmbH	All.
SNR Roulements	BBs, CRBs.

JAPAN	
Asahi Seiko	All.
Godo Kogyo Co. Ltd.	All.
I & OC of Japan Co. Ltd.	All.
ITOCHU	All.
Izumoto Seiko Co., Ltd.	All.
Kongo Colmet Mfg. Co., Ltd. .	All.
Koyo Seiko Co., Ltd.	All.
Marubeni	All.
Matsuo Bearing Co., Ltd.	All.
Mihashi, Inc.	All.
Minamiguchi Bearing Mfg. Co	All.
Nachi-Fujikoshi Corp.	BBs, CRBs.
Naniwa Kogyo Co., Ltd.	All.
Nankai Seiko Co., Ltd.	All.
Nichinan Sangyo Co., Ltd.	All.
Nichimen	All.
Nihon K.J.	All.
Nippon Pillow Block Sales Company, Ltd (NPBS).	BBs.
NSK Ltd (formerly Nippon Seiko K.K.).	All.
Nippon Thompson Co., Ltd. ...	All.
Nissho-Iwai	All.
NTN Corp.	All.
Origin Electric Co., Ltd.	All.
Sanken Trading Co., Ltd.	All.
Sanko Co., Ltd.	All.
Santest Co., Ltd.	All.
Taikoyo Sangyo Co., Ltd.	All.
Takeshita Seiko Co., Ltd.	BBs.
THK Co., Ltd.	All.
Toeih Buhin Co., Ltd.	All.
TOK Bearing Co., Ltd.	All.
Tomen	All.
Tsubakimoto Precision Products Co., Ltd. (Tsubakimoto).	BBs.

SINGAPORE	
NMB Singapore Ltd./Pelmec Ind. (Pte.) Ltd. (NMB/Pelmec).	BBs.
SWEEDEN	
SKF Sverige BBs,	CRBs.

Name of firm	Class or kind
THAILAND	
NMB Thai Ltd./Pelmec Thai Ltd. (NMB/Pelmec).	BBs.
UNITED KINGDOM	
Barden Corp	BBs, CRBs.
FAG (U.K.) Ltd.	BBs, CRBs.
NSK Bearings Europe, Ltd./RHP Bearings.	BBs, CRBs.

Subsequent to the publication of our initiation notice, we received timely withdrawals of all review requests for ABG-SEMCA (France), BMW (Germany), Fujino Iron Works (Japan) and Normalair-Garrett (U.K.), and for Tsubakimoto Precision Products Co., Ltd. (Japan) with respect to CRBs and SPBs only. Because there were no other requests for review of these companies from any other interested parties, we are terminating the reviews with respect to these companies in accordance with 19 CFR 353.22(a)(5).

In addition, we initiated reviews for Mitsubishi, Mitsui, Phoenix International, Shima Trading and Sumitomo with respect to subject merchandise from Japan. Subsequent to initiation, however, all five firms informed us that although they are resellers of Japanese-made bearings, all of their suppliers had knowledge at the time of sale that the merchandise was destined for the United States. Consequently, these firms are not resellers as defined in 19 CFR 353.2(s) because their sales cannot be used to calculate the U.S. price. Therefore, we are preliminarily terminating the reviews with respect to Mitsubishi, Mitsui, Phoenix International, Shima Trading and Sumitomo.

Best Information Available

In accordance with section 776(c) of the Tariff Act, we have preliminarily determined that the use of the best information available (BIA) is appropriate for certain firms. Section 353.37(b) of our regulations provides that we may take into account whether a party refuses to provide information in determining what is the best information available. For purposes of these reviews and in accordance with our practice, we have used the most adverse BIA—generally the highest rate for any company for the class or kind of merchandise from the same country from this or any prior segment of the proceeding, including the less-than-fair-value (LTFV) investigation—whenever a company refused to cooperate with the Department or otherwise significantly impeded the proceeding. When a

company substantially cooperated with our requests for information, but failed to provide all information requested in a timely manner or in the form requested, we used as BIA the higher of (1) the highest rate (including the "all others" rate) ever applicable to the firm for the same class or kind of merchandise from the same country from either the LTFV investigation or a prior administrative review; or (2) the highest calculated rate in this review for any firm for the class or kind of merchandise from the same country (see Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order, 58 FR 39728 (July 26, 1993), and *Empresa Nacional Siderurgica v. United States*, Slip Op. 95-33 (CIT March 6, 1995)).

Cross-Trade GmbH, INA France, Naniwa Kogyo, Nichimen, Nissho Iwai, Origin Electric, Sanken Trading, SNFA, Taikoyo Sangyo, THK Co., TOK Bearing Co., and Tomen failed to respond to the Department's questionnaire. Therefore, we have applied first-tier BIA, which is the highest rate ever found for each relevant class or kind of merchandise and country of origin.

Furthermore, Asahi Seiko provided only invoices with respect to SPBs and Nippon Thompson failed to provide information on its sales of CRBs. Therefore, both firms received the highest rate ever found for these classes or kinds of merchandise from Japan.

Minamiguchi provided a response to Section A of the Department's questionnaire. However, the company was notified through a deficiency letter that the questionnaire response was improperly filed. In response, Minamiguchi requested Japanese translations of all documents that the Department served it. That request was rejected and the company did not make any further attempts to respond to the Department's deficiency letter, nor did the company respond to any other sections of the Department's questionnaire. Therefore, we determined them to be uncooperative and have applied first-tier BIA, which is the highest rate ever found for each relevant class or kind of merchandise from Japan (for more information on the use of BIA for Japanese companies, see the November 29, 1995, Decision memo).

Finally, NPBS and INA Germany cooperated fully with our requests for information and agreed to undergo verification. However, at verification, we discovered that both firms had failed to report relevant sales and expense data or could not adequately substantiate important information.

With respect to NPBS, the Department was not satisfied with the completeness of the home market database. Specifically, NPBS failed to report certain sales in its home market sales database, including sales to its largest customer for a 12-month period. Also, NPBS failed to properly report quantity adjustments for selected sales. Moreover, the Department was not satisfied with the completeness of the U.S. database. Specifically, NPBS failed to explain why it did not include certain sales in its U.S. sales database. There were additional discrepancies regarding adjustments to sales price. Specifically, NPBS failed to include all loans in its calculation of short-term interest rate in the home market. Finally, NPBS failed to report several categories of freight expenses related to sales in the United States (Verification reports on NPBS, March 22, 1995, and March 24, 1995).

With respect to INA, the Department was not satisfied that INA had reported completely and accurately all of its U.S. sales. At verification, INA was not able to reconcile its financial statements to the response, nor was INA able to support the accuracy of sales of subject merchandise reported during the POR (Verification Report on INA Bearing Company, June 15, 1995). Furthermore, INA could not explain why a sale of subject merchandise was not reported in its response. While the Department was not able to verify that INA reported all of its sales of subject merchandise, INA did cooperate with the Department's requests for information and agreed to undergo verification. As a result, the Department is assigning a second-tier BIA rate to INA (Use of Best Information Available memo, May 22, 1995).

Since both firms attempted to cooperate, we have applied second-tier BIA, which is their highest previous rates, in this case the "all others" rate from the LTFV investigation for NPBS (BBs) and INA Germany (CRBs). For BBs for INA Germany, the highest rate ever calculated was for the second review (see Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, et al.; Final Results of Antidumping Duty Administrative Reviews, 57 FR 28360 (June 24, 1992)).

Intent To Revoke

NMB/Pelmec submitted a request, in accordance with 19 C.F.R. 353.25(b), to revoke the order covering ball bearings from Thailand with respect to NMB/Pelmec's sales of this merchandise.

In accordance with 19 C.F.R. 353.25(a)(2)(iii), this request was accompanied by certifications from the firm that it had not sold the relevant

class or kind of merchandise at less than FMV for a three-year period including this review period, and would not do so in the future. NMB/Pelmec also agreed to its immediate reinstatement in the relevant antidumping order, as long as any firm is subject to this order, if the Department concludes under 19 C.F.R. 353.22(f) that, subsequent to revocation, it sold the subject merchandise at less than FMV.

In the two prior reviews of this order, we determined that NMB/Pelmec did not sell BBs from Thailand at less than FMV. The Department conducted a verification of NMB/Pelmec's response for this period of review. In this review, we preliminarily determine that NMB/Pelmec has not sold BBs at less than FMV, which will satisfy the three-year period of no sales at less than FMV. Therefore, we intend to revoke the order with respect to BBs from Thailand, based on our preliminary determination that NMB/Pelmec is the only known producer of BBs, if these preliminary findings are affirmed in our final results.

United States Price

In calculating United States price (USP), the Department used purchase price (PP) or exporter's sales price (ESP), as defined in section 772 of the Tariff Act, as appropriate.

Due to the extremely large number of transactions that occurred during the POR and the resulting administrative burden involved in calculating individual margins for all of these transactions, we sampled sales to calculate USP, in accordance with section 777A of the Tariff Act. When a firm made more than 2,000 ESP sales transactions to the United States for a particular class or kind of merchandise, we reviewed ESP sales which occurred during sample weeks. We selected one week from each two-month period in the review period, for a total of six weeks, and analyzed each transaction made in those six weeks. The sample weeks included June 27-July 3, 1993, July 4-10, 1993, October 10-16, 1993, November 7-13, 1993, February 13-19, 1994, and April 24-30, 1994. We reviewed all PP sales transactions during the POR because there were few PP sales.

USP was based on the packed f.o.b., c.i.f., or delivered price to unrelated purchasers in, or for exportation to, the United States. We made deductions, as appropriate, from PP and ESP for movement expenses, discounts, and rebates.

We made additional deductions from ESP for direct selling expenses, indirect selling expenses, and repacking in the United States.

In light of the Federal Circuit's decision in *Federal Mogul v. United States*, CAFC No. 94-1097, the Department has changed its treatment of home market consumption taxes. Where merchandise exported to the United States is exempt from the consumption tax, the Department will add to the U.S. price the absolute amount of such taxes charged on the comparison sales in the home market. This is the same methodology that the Department adopted following the decision of the Federal Circuit in *Zenith v. United States*, 988 F. 2d 1573, 1582 (1993), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul v. United States*, 834 F. Supp. 1391 (1993), and the Department acquiesced in the CIT's decision. The Department then followed the CIT's preferred methodology, which was to calculate the tax to be added to U.S. price by multiplying the adjusted U.S. price by the foreign market tax rate; the Department made adjustments to this amount so that the tax adjustment would not alter a "zero" pre-tax dumping assessment.

The foreign exporters in the *Federal Mogul* case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude the Department from using the "Zenith footnote 4" methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct the Department to determine which tax methodology it will employ.

The Department has determined that the "Zenith footnote 4" methodology should be used. First, as the Department has explained in numerous administrative determinations and court filings over the past decade, and as the *Federal Circuit* has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax-neutral. This requirement continues under the new Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade. Second, the Uruguay Round Agreements Act (URAA) explicitly

amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to U.S. price, so that no consumption tax is included in the price in either market. The Statement of Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the "Zenith footnote 4" methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to U.S. price rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, the Department has elected to treat consumption taxes in a manner consistent with its longstanding policy of tax-neutrality and with the GATT.

With respect to subject merchandise to which value was added in the United States prior to sale to unrelated U.S. customers, *e.g.*, parts of bearings that were imported and further processed into finished bearings by U.S. affiliates of foreign exporters, we deducted any increased value in accordance with section 772(e)(3) of the Tariff Act.

Those bearings which are otherwise subject to the order that are imported into the United States and incorporated into nonbearing products by or for the exporter, and which collectively comprise less than one percent of the value of the finished products sold to unrelated customers in the United States are not subject to the assessment of antidumping duties (see Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from the Federal Republic of Germany; Final Results of Antidumping Duty Administrative Review, 56 FR 31694 (July 11, 1991) (AFBs I)). In Roller Chain, Other Than Bicycle, from Japan 48 FR 51801 (November 14, 1983), roller chain, which was subject to an antidumping duty finding, was imported by a related party and incorporated into finished motorcycles. The finished motorcycles were the first products sold by the exporter to unrelated purchasers in the United States. Because the roller chain did not constitute a significant percentage of the value of the completed product, the Department found that a USP could not reasonably be determined for the roller chain. The Department, therefore, did not assess antidumping duties on these transactions. We have applied this same principle to these reviews.

Foreign Market Value

The home markets were viable for all companies and all classes or kinds of merchandise pursuant to 19 C.F.R.

353.48. The Department used home market prices or constructed value (CV), as defined in section 773 of the Tariff Act, as appropriate, to calculate foreign market value (FMV).

Due to the extremely large number of transactions that occurred during the POR and the resulting administrative burden involved in examining all of these transactions, we sampled sales to calculate FMV, in accordance with section 777A of the Tariff Act. When a firm had more than 2,000 home market sales transactions for a particular class or kind of merchandise, we used sales from sample months that corresponded to the sample weeks selected for U.S. sales sampling plus one contemporaneous month prior to the POR and one following the POR. The sample months included April, June, July, October, and November of 1993, and February, April, and May of 1994.

In general, the Department relies on monthly weighted-average prices in the calculation of FMV in administrative reviews. Because of the significant volume of home market sales involved in these reviews, we examined whether it was appropriate to average, in accordance with section 777A of the Tariff Act, all of each respondent's home market sales on an annual basis. In this case, the use of POR weighted-average prices results in significant time and resource savings for the Department. To determine whether a POR weighted-average price was representative of the transactions under consideration, we performed a three-step test.

We first compared each monthly weighted-average home market price for each model with the weighted-average POR price of that model. We calculated the proportion of each model's sales whose POR weighted-average price did not vary meaningfully (*i.e.*, was within plus or minus 10 percent) from the monthly weighted-average prices. We did this for each model within each class or kind of merchandise. We then compared the volume of sales of all models within each class or kind of merchandise whose POR weighted-average price did not vary meaningfully from the monthly weighted-average price with the total volume of sales of that class or kind of merchandise. If the POR weighted-average price of at least 90 percent of sales in each class or kind of merchandise did not vary meaningfully from the monthly weighted-average price, we considered the POR weighted-average prices to be representative of the transactions under consideration. Finally, we tested whether there was any correlation between fluctuations in price and time

for the home market sales. Where the absolute value of the correlation coefficient was less than 0.05 (where a coefficient approaching 1.0 means a direct relation between price and time, *i.e.*, that prices consistently rise from month to month, and a coefficient approaching zero means no relation between prices and time), we concluded that there was no significant relation between price and time. We calculated a weighted-average POR FMV only for those classes or kinds that satisfied our three-step test for the factors of price, volume, and time.

We compared U.S. sales with sales of such or similar merchandise in the home market. We considered all non-identical products within a bearing family to be equally similar. As defined in the questionnaire, a bearing family consists of all bearings within a class or kind of merchandise that are the same in the following physical characteristics: load direction, bearing design, number of rows of rolling elements, precision rating, dynamic load rating, outer diameter, inner diameter, and width.

Home market prices were based on the packed, ex-factory or delivered prices to related or unrelated purchasers in the home market. Where applicable, we made adjustments for movement expenses, differences in cost attributable to differences in physical characteristics of the merchandise pursuant to 773(a)(4)(C) of the Tariff Act, and differences in packing. We also made adjustments for differences in circumstances of sale in accordance with 19 CFR 353.56. For comparisons to PP sales, we deducted home market direct selling expenses and added U.S. direct selling expenses. For comparisons to ESP sales, we deducted home market direct selling expenses. We also made adjustments, where applicable, for home market indirect selling expenses to offset U.S. commissions in PP and ESP calculations and to offset U.S. indirect selling expenses deducted in ESP calculations, but not exceeding the amount of the indirect U.S. expenses. For comparisons to both ESP and PP sales, we adjusted FMV for taxes consistent with our change in practice as stated above.

We used sales to related customers only where we determined such sales were made at arm's-length prices, *i.e.*, at prices comparable to prices at which the firm sold identical merchandise to unrelated customers.

Where we found home market sales below the cost of production in prior administrative reviews, we concluded that reasonable grounds exist to believe or suspect that home market sales during the POR were made at prices

below the cost of production, and we initiated cost investigations.

In accordance with section 773(b) of the Tariff Act, in determining whether to disregard home market sales made at prices below the cost of production, we examined whether such sales were made in substantial quantities over an extended period of time. When less than 10 percent of the home market sales of a particular model were at prices below the cost of production, we found that there were not substantial quantities of that model sold below cost and did not disregard any sales of that model. When 10 percent or more, but not more than 90 percent, of the home market sales of a particular model were determined to be below cost, we determined that substantial quantities of that model were sold below cost and excluded the below-cost home market sales from our calculation of FMV, provided that these below-cost sales were made over an extended period of time. When more than 90 percent of the home market sales of a particular model were made below cost over an extended period of time, we disregarded all home market sales of that model from our calculation of FMV and used CV (see Polyethylene Terephthalate Film, Sheet, and Strip from Korea, 56 FR 16306 (1991)).

To determine if sales below cost had been made over an extended period of time, we compared the number of months in which sales below cost had occurred for a particular model to the number of months in which the model was sold. If the model was sold in three or fewer months, we did not find that below-cost sales were made over an extended period of time unless there were sales below cost of that model in each month. If a model was sold in more than three months, we did not find that below-cost sales were made over an extended period of time unless there were sales below cost in at least three of the months in which the model was sold (see Final Results of Antidumping Duty Administrative Reviews; Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan, 58 FR 64729 (December 9, 1993)).

Since none of the respondents has submitted information indicating that any of its sales below cost were at prices which would have permitted "recovery of all costs within a reasonable period of time in the normal course of trade" within the meaning of section 773(b)(2) of the Tariff Act, we were unable to conclude that the costs of production of such sales were recovered within a reasonable period of time. As a result,

we disregarded below-cost sales when the conditions described above were met.

In accordance with sections 773(a)(1) and 773(b)(2) of the Tariff Act, we used CV as the basis for FMV when there were no usable sales of such or similar merchandise for comparison.

We calculated CV in accordance with section 773(e) of the Tariff Act. We included the cost of materials, fabrication, general expenses, profit, and packing. To calculate CV we used: (1) Actual general expenses or the statutory minimum of 10 percent of materials and fabrication, whichever was greater; (2) actual profit or the statutory minimum of 8 percent of materials, fabrication costs and general expenses, whichever was greater; and (3) packing costs for merchandise exported to the United States. Where appropriate, we made adjustments to CV in accordance with 19 C.F.R. 353.56 for differences in circumstances of sale. For comparisons to PP sales, we deducted home market direct selling expenses and added U.S. direct selling expenses. For comparisons to ESP sales, we deducted home market direct selling expenses. We also made adjustments, where applicable, for home market indirect selling expenses to offset U.S. commissions in PP and ESP calculations. For comparisons involving ESP transactions, we made further deductions from CV for indirect selling expenses in the home market, capped by the indirect selling expenses incurred on ESP sales in accordance with 19 C.F.R. 353.56(b)(2).

Preliminary Results of Reviews

As a result of our reviews, we preliminarily determine the weighted-average dumping margins (in percent) for the period May 1, 1993, through April 30, 1994 to be:

Company	BBs	CRBs	SPBs
FRANCE			
AVIAC	5.18	(2)	(2)
Franke & Heydrich	166.42	(3)	(3)
Hoesch Rothe Erde	(2)	(3)	(3)
INA	66.42	18.37	42.79
Rollix Defontaine ...	(2)	(3)	(3)
SKF	3.77	(2)	19.33
SNFA	66.42	18.37	(3)
SNR	0.73	2.08	(3)
TECNOFAN ...	14.59	(2)	(2)
GERMANY			
Cross-Trade GmbH	132.25	76.27	118.98
Delta Export GmbH	(2)	(2)	(2)

Company	BBs	CRBs	SPBs
EXTA			
Aussenhand- el GmbH	68.89	55.65	114.52
FAG	12.47	10.79	2.09
Fichtel & Sachs	19.60	(3)	(3)
Franke & Hey- drich	1 132.25	(3)	(3)
Hepa			
Walzlager			
GmbH	(2)	(2)	(2)
Hoesch Rothe			
Erde	(2)	(3)	(3)
INA	31.29	52.43	(2)
NTN	12.57	(3)	(3)
Rollix &			
Defontaine ...	(2)	(3)	(3)
Schaumloffel			
Technik			
GmbH	(2)	(2)	(2)
SKF	38.18	16.61	16.03
SNR	4.44	6.05	(3)

JAPAN

Asahi Seiko	1.60	(2)	92.00
Godo Kogyo	(2)	(2)	(2)
I & OC	(2)	(2)	(2)
ITOCHU	(2)	(2)	(2)
Izumoto Seiko .	2.28	(2)	(2)
Kongo Colmet .	(2)	(2)	(2)
Koyo Seiko	14.89	6.53	1 0.00
Marubeni	(2)	(2)	(2)
Matsuo Bearing	(2)	(2)	(2)
Mihasi	(2)	(2)	(2)
Minamiguchi			
Bearing	106.61	51.82	92.00
Nachi-Fujikoshi	13.79	9.72	(3)
Naniwa Kogyo .	106.61	51.82	92.00
Nankai Seiko ...	18.46	(2)	(2)
Nichinan			
Sangyo	(2)	(2)	(2)
Nichimen	106.61	51.82	92.00
Nihon K.J.	(2)	(2)	(2)
NPBS	45.83	(3)	(3)
NSK Ltd.	20.39	16.27	(2)
Nippon Thomp- son	10.16	51.82	59.63
Nissho-Iwai	106.61	51.82	92.00
NTN	13.69	12.78	35.43
Origin Electric .	106.61	51.82	92.00
Sanken Trading	106.61	51.82	92.00
Sanko	(2)	(2)	(2)
Santest	(2)	(2)	(2)
Taikoyo			
Sangyo	106.61	51.82	92.00
Takeshita			
Seiko	0.89	(3)	(3)
THK	106.61	51.82	92.00
Toei Buhin	(2)	(2)	(2)
TOK Bearing ...	106.61	51.82	92.00
Tomen	106.61	51.82	92.00
Tsubakimoto ...	7.77	(3)	(3)

SINGAPORE

NMB/Pelmec ...	4.32	(3)	(3)
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SWEDEN

SKF	33.74	24.51	(3)
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Company	BBs	CRBs	SPBs
THAILAND			
NMB/Pelmec ...	0.18	(3)	(3)
UNITED KINGDOM			
Barden/FAG	1.49	18.22	(3)
NSK/RHP	17.26	19.36	(3)

¹No shipments or sales subject to this review. Rate is from the last relevant segment of the proceeding in which the firm had shipments/sales.

²No shipments or sales subject to this review. The firm has no individual rate from any segment of this proceeding.

³No review requested.

Parties to this proceeding may request disclosure within 5 days of the date of publication of this notice. Any interested party may request a hearing within 10 days of the date of publication of this notice. A general issues hearing, if requested, and any hearings regarding issues related solely to specific countries, if requested, will be held in accordance with the following schedule and at the indicated locations in the main Commerce building:

	Date	Time	Room No.
General is- sues.	Jan. 22, 1996.	10 a.m.	1412
Thailand ...	Jan. 23, 1996.	10 a.m .	1412
Singapore	Jan. 23, 1996.	10 a.m .	1412
Germany ..	Jan. 23, 1996.	1 p.m ...	1412
Japan	Jan. 24, 1996.	10 a.m .	1412
United Kingdom.	Jan. 24, 1996.	1 p.m ...	1412
France	Jan. 25, 1996.	10 a.m .	1412
Sweden	Jan. 25, 1996.	1 p.m ...	1412

Issues raised in hearings will be limited to those raised in the respective briefs or written comments, and rebuttal briefs or rebuttals to written comments. Briefs or written comments from interested parties, and rebuttal briefs or rebuttals to written comments, limited to the issues raised in the respective case briefs and comments, may be submitted not later than the dates shown below for general issues and the respective country-specific cases. The Department will subsequently publish the final results of these administrative reviews, including the results of its analysis of issues raised in any such written comments or hearings.

Case	Briefs/com- ments due	Rebuttals due
General Is- sues.	Jan. 8, 1996	Jan. 15, 1996.
Thailand	Jan. 9, 1996	Jan. 17, 1996.
Singapore ...	Jan. 9, 1996	Jan. 17, 1996.
Germany	Jan. 9, 1996	Jan. 17, 1996.
Japan	Jan. 10, 1996.	Jan. 18, 1996.
U.K.	Jan. 10, 1996.	Jan. 18, 1996.
France	Jan. 11, 1996.	Jan. 19, 1996.
Sweden	Jan. 11, 1996.	Jan. 19, 1996.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Because sampling prevents calculation of duties on an entry-by-entry basis, we will calculate an importer-specific *ad valorem* duty assessment rate for each class or kind of merchandise based on the ratio of the total value of antidumping duties calculated for the examined sales made during the POR to the total customs value of the sales used to calculate those duties. This rate will be assessed uniformly on all entries of that particular importer made during the POR. (This is equivalent to dividing the total value of antidumping duties, which are calculated by taking the difference between statutory FMV and statutory USP, by the total statutory USP value of the sales compared, and adjusting the result by the average difference between USP and customs value for all merchandise examined during the POR.)

In some cases, such as PP situations, the respondent does not know the entered value of the merchandise. Then, we will either calculate an approximate entered value or we will calculate an average per-unit dollar amount of antidumping duty based on all sales examined during the POR. See *AFBs I* at 31694. The Department will issue appropriate appraisal instructions directly to the Customs Service upon completion of these reviews.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of these administrative reviews, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rates for the reviewed companies will be those rates established in the final results of these reviews (except that no deposit will be required for firms with zero or *de minimis* margins, i.e., margins less than 0.5 percent); (2) for previously

reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be the "all others" rate made effective by the final results of the LTFV. As noted in those previous final results, these rates are the "all others" rates from the relevant LTFV investigations. These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative reviews.

This notice also serves as a preliminary reminder to importers of their responsibility under 19 C.F.R. 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

These administrative reviews and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 C.F.R. 353.22(c)(5).

Dated: November 29, 1995.

Susan G. Esserman,
Assistant Secretary for Import Administration.

[FR Doc. 95-29889 Filed 12-6-95; 8:45 am]

BILLING CODE 3510-DS-P

[A-580-008]

Color Television Receivers from the Republic of Korea; Amended Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of amended final results of antidumping duty administrative review.

SUMMARY: On July 1, 1988, the Department of Commerce (the Department) published the final results of the third administrative review of the antidumping duty order on color television receivers (CTVs) from the Republic of Korea (Korea) (53 FR 24975). The review covered the period

April 1, 1985, through March 31, 1986. On September 19, 1994, the Court of International Trade (CIT) issued an order (Slip Op. 94-146) remanding to the Department the final results of the third administrative review of Samsung Electronics Co., Ltd. (Samsung). On March 13, 1995, the CIT affirmed the Department's redetermination (Slip Op. 95-38). Since the CIT's ruling was not appealed, and the CIT's decision affirming our redetermination has therefore become final and conclusive, we are amending our final results of the third administrative review of the antidumping duty order on CTVs from Korea with respect to Samsung.

EFFECTIVE DATE: December 7, 1995.

FOR FURTHER INFORMATION CONTACT:

Joseph Hanley or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, D.C. 20230; telephone: (202) 482-5253.

SUPPLEMENTARY INFORMATION:

Scope of the Review

Imports covered by this review include CTVs, complete and incomplete, from the Republic of Korea. This merchandise is currently classified under item numbers 8528.10.80, 8529.90.15, 8529.90.20, and 8540.11.00 of the Harmonized Tariff Schedule (HTS). Since the order covers all CTVs regardless of HTS classification, the HTS subheading is provided for convenience and for the U.S. Customs Service purposes. Our written description of the scope of the order remains dispositive. The period of review is April 1, 1985 through March 31, 1986.

Amended Final Results of Review

The CIT ordered the Department to: (1) Recalculate the value-added tax (VAT) adjustment according to its new methodology, (2) re-classify SYPM credit rebates as direct selling expenses, (3) reconsider our classification of warranty-related fees to outside service agents as indirect selling expenses, (4) reconsider the use of best information available (BIA) to determine freight allowance discounts, and (5) reconsider the adjustment for free merchandise and parts. As a result of our recalculations, we have determined that the following percentage weighted-average margin exists for the period April 1, 1985 through March 31, 1986:

Manufacturer/exporter	Percent margin
Samsung	0.27

Because the CIT's decision affirming our redetermination has become final and conclusive, the Department will order the immediate lifting of the suspension of liquidation and instruct the U.S. Customs Service to assess antidumping duties on entries subject to this review, as appropriate. Individual differences between foreign market value and U.S. price may vary from the percentage stated above. The Department will issue appraisal instructions concerning these entries directly to the U.S. Customs Service.

This notice serves as a reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during the review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This amendment of final results of review and notice are in accordance with section 751(f) of the Tariff Act (19 U.S.C. 1673(d)(1994)) and 19 CFR 353.28(c).

Dated: November 21, 1995.

Susan G. Esserman,
Assistant Secretary for Import Administration.

[FR Doc. 95-29890 Filed 12-6-95; 8:45 am]

BILLING CODE 3510-DS-P

[A-580-008]

Color Television Receivers From the Republic of Korea; Amended Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of amended final results of antidumping duty administrative review.

SUMMARY: On November 14, 1986, the Department of Commerce (the Department) published the final results of the second administrative review of the antidumping duty order on color television receivers (CTVs) from the Republic of Korea (Korea) (51 FR 41365). The review covered the period April 25, 1984, through March 31, 1985. On September 16, 1994, the Court of International Trade (CIT) issued an